

EXHIBIT 3

AKEBONO CORPORATION
34385 WEST TWELVE MILE ROAD
FARMINGTON HILLS, MI 48331
UNITED STATES OF AMERICA

I N V O I C E

Invoice: 131141 Revision:
Invoice Date: 10/18/05 Page:
Print Date: 12/14/07

Bill To: 110190

Sold To: 110189

EAG DISTRIBUTION SERVICE
P.O. BOX 1550
FLINT, MI 48581-1550
UNITED STATES OF AMERICA

DELPHI CHASSIS SYSTEMS
DOCK 101
3100 NEEDMORE ROAD
DAYTON, OH 45414
UNITED STATES OF AMERICA

Order CREDIT DUE TO PRICING

Sales Order: DELPHICR
Order Date: 10/18/05
Salesperson(s): bc

Ship Date: 10/18/05

Credit Terms: C.O.D.
Cash On Delivery

Ship To: 110190

Ship Via:

BOL:

FOB Point: MUNFORDVILLE, KY

Resale:
Remarks: 1/2005 THRU 9/2005

Item Number	UM	Shipped	Backorder	Tax	Price	Extended Pri
18027831PD	EA	-85136.0	0.0	no	8.3162	-708,008.
Customer Item : 18027831						
FRONT PAD ASSY - GMT800						
(60 MM)						
18027831PD	EA	85136.0	0.0	no	7.57	644,479.

***** CONTINUED *****

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.18027831PD		** Cont **				
Customer Item : 18027831						
FRONT PAD ASSY - GMT800						
(60 MM)						
.18043299PD	EA	-149440.0	0.0	no	8.7774	-1,311,694.
Customer Item : 18043299						
GMT800-60MM RR PAD ASSY						
.18043299PD	EA	149440.0	0.0	no	7.57	1,131,260.
Customer Item : 18043299						
GMT800-60MM RR PAD ASSY						
.18046501PD	EA	-540707.0	0.0	no	5.6401	-3,049,641.
Customer Item : 18046501						
51mm L/H INNER PAD ASSY						
.18046501PD	EA	540707.0	0.0	no	5.37	2,903,596.

***** CONTINUED *****

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.18046501PD		** Cont **				
Customer Item : 18046501						
51mm L/H INNER PAD ASSY						
.18046502PD	EA	-544161.0	0.0	no	5.6509	-3,074,999.
Customer Item : 18046502						
51mm R/H INNER PAD ASSY						
.18046502PD	EA	544161.0	0.0	no	5.37	2,922,144.
Customer Item : 18046502						
51mm R/H INNER PAD ASSY						
.18048087PD	EA	-67304.0	0.0	no	8.1462	-548,271.
Customer Item : 18048087						
GMT610 60MM FRONT						
.18048087PD	EA	67304.0	0.0	no	7.57	509,491.

***** CONTINUED *****

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Item Number	UM	Shipped	Backorder	Tax	Price	Extended Pri
18048087PD	** Cont **					
Customer Item : 18048087						
GMT610 60MM FRONT						
18088048PD	EA	-115964.0	0.0	no	8.3216	-965,006.
Customer Item : 18088048						
GMT800 SHOE & LINING						
ASSY CALIPER						
18088048PD	EA	115964.0	0.0	no	7.58	879,007.
Customer Item : 18088048						
GMT800 SHOE & LINING						
ASSY CALIPER						
18088049PD	EA	-77844.0	0.0	no	8.7204	-678,830.
Customer Item : 18088049						
GMT800 SHOE & LINING						

***** CONTINUED *****

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18088049PD		** Cont **				
ASSY CALIPER						
18088049PD	EA	77844.0	0.0	no	7.58	590,057.
Customer Item : 18088049						
GMT800 SHOE & LINING						
ASSY CALIPER						
18046501PD	EA	-24960.0	0.0	no	5.6715	-141,560.
Customer Item : 18046501						
51mm L/H INNER PAD ASSY						
18046501PD	EA	24960.0	0.0	no	5.37	134,035.
Customer Item : 18046501						
51mm L/H INNER PAD ASSY						
18046502PD	EA	-24960.0	0.0	no	5.6715	-141,560.

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Item Number	UM	Shipped	Backorder	Tax	Price	Extended Pri

.18046502PD		** Cont **				
Customer Item : 18046502						
51mm R/H INNER PAD ASSY						
.18046502PD	EA	24960.0	0.0	no	5.37	134,035.
Customer Item : 18046502						
51mm R/H INNER PAD ASSY						
.18046501PD	EA	-12480.0	0.0	no	5.6715	-70,780.
Customer Item : 18046501						
51mm L/H INNER PAD ASSY						
.18046501PD	EA	12480.0	0.0	no	5.37	67,017.
Customer Item : 18046501						
51mm L/H INNER PAD ASSY						
.18046502PD	EA	-12480.0	0.0	no	5.6715	-70,780.

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Item Number	UM	Shipped	Backorder	Tax	Price	Extended Pri

18046502PD		** Cont **				
Customer Item : 18046502						
51mm R/H INNER PAD ASSY						
18046502PD	EA	12480.0	0.0	no	5.37	67,017.
Customer Item : 18046502						
51mm R/H INNER PAD ASSY						
18027831PD	EA	720.0	0.0	no	9.5162	6,851.
Customer Item : 18027831						
FRONT PAD ASSY - GMT800						
(60 MM)						
18027831PD	EA	-720.0	0.0	no	9.2121	-6,632.
Customer Item : 18027831						
FRONT PAD ASSY - GMT800						
(60 MM)						

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Item Number	UM	Shipped	Backorder	Tax	Price	Extended Pri
.18046501PD	EA	37440.0	0.0	no	6.5944	246,894.
Customer Item : 18046501						
51mm L/H INNER PAD ASSY						
.18046501PD	EA	-37440.0	0.0	no	5.5407	-207,443.
Customer Item : 18046501						
51mm L/H INNER PAD ASSY						
.18046502PD	EA	37440.0	0.0	no	6.5944	246,894.
Customer Item : 18046502						
51mm R/H INNER PAD ASSY						
.18046502PD	EA	-37440.0	0.0	no	5.5407	-207,443.
Customer Item : 18046502						
51mm R/H INNER PAD ASSY						

* * * D U P L I C A T E * * *

Non-Taxable: -699,871.19	Currency: USD	Line Total: -	699,871.19
Taxable: 0.00	0.00%	Discount:	0.00
Tax Date: 10/18/05	FREIGHT 10 :		0.00
	:		0.00
	:		0.00
	Total Tax:		0.00
	Total: -		699,871.19

C R E D I T